

## AMENDMENTS TO THE SPECIFICATION

Please replace the second full paragraph on page 3 with the following amended paragraph:

In the aforementioned of a method of forming an insulating film in a semiconductor device according to another embodiment of the present invention, ~~poly~~ poly methyl metacrylate (PMMA) copolymer, and high polymer having aliphatic or aromatic core may be used as the foaming agent.

Please replace the paragraph bridging pages 5 and 6 with the following amended paragraph:

In the above, in case where the low dielectric constant insulating film is covered in a spin-on-dielectric (SOD) scheme, a foaming agent of polymer is blended and is degraded in a subsequent annealing process, so that the agent is volatilized. The foaming agent may include a material that is thermally unstable and is thus degraded about 400 °C to volatilize. More particularly, for example, methyl silsesquioxane (MSSQ) may be used as a matrix of the low dielectric constant insulating film. The foaming agent may include ~~poly~~ poly methyl metacrylate (PMMA) copolymer, high polymer having aliphatic or aromatic core, and the like.